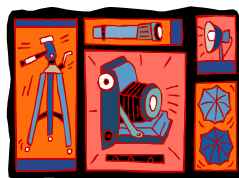




# ARKANSAS

## Starting a New Business

An Educational Brochure for Arkansas Taxpayers



Department of Finance and Administration  
Revenue Division  
P. O. Box 1272  
Little Rock, AR 72203

## ***Table of Contents***

<b>SALES &amp; USE TAX .....</b>	<b>2</b>
<b>INCOME TAX WITHHOLDING .....</b>	<b>3</b>
<b>MISCELLANEOUS TAX .....</b>	<b>4</b>
<b>INDIVIDUAL ESTIMATED TAX .....</b>	<b>5</b>
<b>PARTNERSHIPS AND LLC's.....</b>	<b>6</b>
<b>SUBCHAPTER S CORPORATIONS .....</b>	<b>7</b>
<b>CORPORATION INCOME TAX .....</b>	<b>8</b>
<b>MOTOR FUEL TAX.....</b>	<b>10</b>
<b>MOTOR CARRIER FUEL TAX .....</b>	<b>10</b>
<b>ELECTRONIC FUNDS TRANSFER .....</b>	<b>11</b>
<b>OTHER IMPORTANT STATE CONTACTS .....</b>	<b>12</b>
<b>OTHER IMPORTANT CONTACTS.....</b>	<b>13</b>

- ❑ This information was produced to give new business owners a general overview of the different areas of taxation required by the State of Arkansas. Please note that this brochure was produced as a guide and it is not the final word on Arkansas law.

# SALES & USE TAX

**V**endors located and operating in Arkansas must register under the Gross Receipts Tax Law if the vendor sells property or services subject to sales tax. Sales tax is levied on sales of tangible personal property and various types of services performed within Arkansas. A completed application for a sales tax permit and a Fifty Dollar (\$50) non-refundable fee is required to register new businesses. It will take approximately eight to ten working days to process the application. The application form, "Application for Arkansas Business Permit," is available online, [http://www.arkansas.gov/dfa/excise\\_tax\\_v2/et\\_su\\_forms.html](http://www.arkansas.gov/dfa/excise_tax_v2/et_su_forms.html).

The sales tax report, Form ST400, is due on the 20<sup>th</sup> day of the month following the tax period. Sales tax reports may also be filed online. To begin filing online, complete the information in "Create a new account" on the Sales Tax webpage, <http://www.ar-tax.org/>.

In addition to the 6 percent state sales tax, any applicable city and county sales taxes should also be collected and remitted. In addition to sales tax, a supplemental mixed drink tax of 10 percent is imposed on the sale of alcoholic beverages (excluding beer) at restaurants. Also, an additional four percent tax is due on the sale of all mixed drinks (except beer and wine) sold for "on-premises" consumption. There is a 3 percent "off premises" tax on retail sales of both liquor and beer. There is also a short term and long term rental tax, vehicle rental tax, aviation tax, and tourism tax.

If the new business will sell cigarettes or alcohol, additional documents must also be filed with the Alcohol Beverage Control Division and the Tobacco Control Board. Phone numbers and web page addresses are provided at the end of this publication.

A business making sales of tangible personal property from outside Arkansas by means of sales persons, solicitors, distributors, agents, or by taking orders for sales of the same, must register under the Compensating Use Tax Law.

If a business purchases items from outside of Arkansas for use, storage, distribution, or consumption within State boundaries and the Arkansas use tax is not collected by the seller, the business must register under the Compensating Use Tax Law and remit the use tax directly to the State.

If there is a change in the type of ownership, e.g., from a sole proprietorship to a LLC or to a corporation, the business must apply for a new sales tax permit.

For additional information, contact the Sales & Use Tax Section at the address below or access its website.

Revenue Division Sales and Use Tax Section  
P. O. Box 1272  
Little Rock, AR 72203-1272  
Phone: (501) 682-7104 Fax: (501) 682-7904  
[http://www.arkansas.gov/dfa/excise\\_tax\\_v2/st\\_index.html](http://www.arkansas.gov/dfa/excise_tax_v2/st_index.html)

# INCOME TAX WITHHOLDING

**E**mployers are required to withhold tax from wages of employees who work within the State of Arkansas. Employers are not required to withhold Arkansas tax from the wages of any employee who does not work within the State of Arkansas, unless the employee is a resident of Arkansas and the state where they are employed does not have a state income tax.

An employer or withholding agent is required to register by completing a registration packet from the Arkansas Withholding Tax Section upon hiring the first employee. The packet contains:

- ❖ Withholding Registration (Form AR4ER)
- ❖ Withholding Chart and Instructions
- ❖ Arkansas Employee's Withholding Exemption Certificate (Form AR4EC)

Employers are required to remit monthly the full amount withheld from the wages of all employees. Payments are due on the 15<sup>th</sup> of the following month. Payments can be made by mail using the 941M form or by telephone, after an application for filing by phone is approved. Each year, some smaller businesses are reclassified as annual filers for the succeeding year. Notices are mailed to taxpayers when this occurs. The Federal Employer Identification Number (EIN) is used to report and remit withholding taxes.

The Annual Reconciliation (Form AR3MAR) and W-2 forms are due by the 28<sup>th</sup> of February of the following year, along with the 1099's.

For additional information, contact the Income Tax Withholding Section at the address below or access its website for forms and instructions:

Revenue Division Withholding Tax Unit  
P. O. Box 9941  
Little Rock, AR 72203-9941  
Phone: (501) 682-7290 Fax: (501) 683-1036  
[http://www.arkansas.gov/dfa/dfa\\_taxes.html](http://www.arkansas.gov/dfa/dfa_taxes.html)

## **FEDERAL Employer Identification Number:**

A Federal Employer Identification Number (EIN), also known as a Federal Tax Identification Number, is a nine-digit number that the Internal Revenue Service (IRS) assigns to business entities. Taxpayers that give tax statements to employees are required to have an EIN. Taxpayers can apply for an EIN with the IRS using the Federal Form SS-4 by:

1. Telephone: Call the Toll-Free EIN number, 1-800-829-4933, Monday-Friday, 7:00 am – 10:00 pm to receive an EIN immediately.
2. Fax: Fax the completed Form SS-4 to (215) 516-3990 to receive an EIN within four

- (4) business days. The fax number is available 24 hours a day, 7 days a week.
3. Mail: Complete Form SS-4, date and mail it to: Internal Revenue Service, Attn: EIN Operation, Philadelphia, PA 19255. You will receive your EIN within 4 to 6 weeks.
  4. Internet-EIN: Form SS-4 Internet-EIN (I-EIN) application opens another avenue for customers to apply for and obtain an EIN. [www.irs.gov](http://www.irs.gov) will lead you to the website to apply for an EIN. Online EIN is available 24 hours a day, 7 days a week.

## MISCELLANEOUS TAX

**T**he Miscellaneous Tax Section handles various areas of taxation for the Revenue Division, including:

Timber Processing  
Severance Tax on Natural Resources  
Cigarettes  
Tobacco Products  
Cigarette Paper  
Imported Wine  
Domestic Wine  
Liquor and Beer  
Amusements  
Real Property Transfers  
Soft Drinks

Beef, Wheat, Rice, and Soybean Promotions  
Swine pseudo rabies eradication  
Merchandise Vending  
Beauty Pageant Registration Fees  
Bromine and Museum Fund  
Waste Tire Fee  
Corn and Grain Sorghum  
Catfish Fee Assessment  
Construction Permit Surcharges  
Brucellosis Assessment

For additional information, contact the Miscellaneous Tax Section at the address below or access its website:

Revenue Division Miscellaneous Tax Section  
P. O. Box 896  
Little Rock, AR 72203-0896  
Phone: (501) 682-7187 Fax: (501) 682-1103  
[http://www.arkansas.gov/dfa/excise\\_tax\\_v2/mt\\_index.html](http://www.arkansas.gov/dfa/excise_tax_v2/mt_index.html)

# INDIVIDUAL ESTIMATED TAX

**E**very taxpayer subject to the Income Tax Act of 1987, as amended, shall make and file with the Department of Finance and Administration a declaration of the estimated tax for the income year if the taxpayer can reasonably expect their estimated tax to be more than \$1,000. Estimated taxes are paid in quarterly installments. Payment due dates for estimated taxes are: April 15, June 15, September 15 and January 15.

An exception is granted to individuals whose income from farming for the income year can reasonably be expected to amount to at least 2/3 of the total gross income from all sources for the income year. These individuals may file and pay estimated tax on the 15<sup>th</sup> day of the 2<sup>nd</sup> month after the close of the income year. In lieu of filing any declaration, the income tax return and payment in full of the tax due may be made on the 15<sup>th</sup> day of the 3<sup>rd</sup> month after the close of the income year.

To avoid penalties for underestimating a tax liability, taxpayers must pay at least 90 percent of the current year's tax liability or 100 percent of the previous tax year's liability.

When filing for an extension of time for your income tax return, an additional estimated payment may be paid with the extension. This payment does not affect the under-estimated penalty, but it does stop interest from accruing. The state extension form (AR1055) is not automatic and is valid for up to 90 days. Your AR1055 indicating whether it was approved or denied will be mailed to you. The Federal Extension Forms 4868 and 2688 are honored by the Department of Finance and Administration as valid state extensions.

Arkansas has not adopted the depreciation provisions contained in the Job Creation Workers Act of 2002 and the Jobs and Growth Tax Relief Reconciliation Act of 2003. Therefore, Arkansas income tax returns must be filed using depreciation and expensing of property provisions found in Sections 167, 168, 179 and 179A of the Internal Revenue Code of 1986, as in effect on January 1, 1999. Bonus depreciation is not allowed for Arkansas income tax purposes.

For additional information, contact the Estimated Tax Section at the address below or access its website:

Estimated Tax Unit  
P. O. Box 3628  
Little Rock, AR 72203-3628  
Phone: (501) 682-7272 Fax: (501) 682-7692  
[http://www.arkansas.gov/dfa/income\\_tax/tax\\_individual.html](http://www.arkansas.gov/dfa/income_tax/tax_individual.html)

## PARTNERSHIPS AND LLC's

**E**very partnership doing business in Arkansas or having income from Arkansas sources must file an Arkansas Partnership Income Tax Return. An Arkansas Partnership Return of Income (Form AR1050) is required, but federal schedules (including K-1s) are acceptable to support income and expenses. Limited liability companies (LLCs) are treated as partnerships for income tax purposes. Single member LLCs do not file a partnership return, they file Schedule C on their individual income tax return.

All resident and non-resident partners, including corporations, must report and pay taxes on any income derived from an Arkansas partnership. Composite filing for nonresident partners is accepted after an agreement letter has been signed requesting composite filing.

Act 965 of 2003 adopted the federal "check the box" regulations and requires partnerships and LLCs to file in the same manner in which the entity files and pays federal income tax. A taxpayer must calculate its Arkansas income tax liability using the same accounting method for Arkansas income tax purposes as used for federal income tax purposes (Ark. Code Ann. § 26-51-401).

Partnership tax returns (Form 1050) are due on the 15<sup>th</sup> of the fourth month after the end of the year. For calendar year filers the returns are due on April 15 of the following year. A taxpayer must calculate its Arkansas income tax liability using the same income year for Arkansas income tax purposes as used for federal income tax purposes (Ark. Code Ann. § 26-51-402).

The federal extension forms, "Application for Automatic Extension of Time to File U.S. Return for a Partnership, REMIC, or for Certain Trusts" (Form 8736) and "Application for Additional Extension of Time to file U.S. Return for a Partnership, REMIC, or for Certain Trusts" (Form 8800), will be honored as valid state extensions. If a federal extension form was not filed, the Partnership or LLC should file an Arkansas Extension Form AR1055. The AR1055 will be returned indicating whether the extension was approved or denied.

Arkansas has not adopted the depreciation provisions contained in the Job Creation Workers Act of 2002 and the Jobs and Growth Tax Relief Reconciliation Act of 2003. Therefore, Arkansas income tax returns must be filed using depreciation and expensing of property provisions found in Sections 167, 168, 179 and 179A of the Internal Revenue Code of 1986, as in effect on January 1, 1999. Bonus depreciation is not allowed for Arkansas income tax purposes.

For additional information, contact the Partnership Tax Section at the address below or access its website:

Partnership Tax Unit  
P. O. Box 3628  
Little Rock, AR 72203-3628  
Phone: (501) 682-1100 Fax: (501) 682-7692

[http://www.arkansas.gov/dfa/income\\_tax/tax\\_partnership\\_forms.html](http://www.arkansas.gov/dfa/income_tax/tax_partnership_forms.html)

## **SUBCHAPTER S CORPORATIONS (Small Businesses)**

**S**ome corporations may elect to be treated as a "Small Business" or a "Subchapter S Corporation" (Sub-S) for tax purposes. The following conditions must be met to be recognized as an Arkansas Subchapter S Corporation:

1. The business must be registered with the Arkansas Secretary of State.
2. The business must elect Subchapter S treatment for federal income tax purposes by filing an Election by Small Business (Form 2553) with the Internal Revenue Service.
3. The business must file an Election by Small Business (Form AR1103) with the State of Arkansas during the first 75 days of the taxable year.

**NOTE:** Submitting an election to the IRS does not automatically allow filing as a small business corporation for Arkansas purposes.

The income tax return for a Subchapter S Corporation (Form AR1100S) is due on or before the 15th day of the third month following the close of a corporation's tax year. The return is filed with the Department of Finance and Administration's Individual Income Tax Section.

The federal extension form, "Application for Automatic Extension of Time to File Corporation Income Tax Return" (Form 7004), will be honored as a valid state extension. If a federal extension form was not filed, the Subchapter S Corporation should file an Arkansas Extension Form AR1055. The AR1055 will be returned indicating whether the extension was approved or denied.

A taxpayer must calculate its Arkansas income tax liability using the same income year for Arkansas income tax purposes as used for federal income tax purposes (Ark. Code Ann. § 26-51-402). A taxpayer must calculate its Arkansas income tax liability using the same accounting method for Arkansas income tax purposes as used for federal income tax purposes (Ark. Code Ann. § 26-51-401).

For additional information, contact the Subchapter S Corporation Section at the address below or access its website:

Subchapter S Corporation Group  
P. O. Box 3628  
Little Rock, AR 72203-3628  
Phone: (501) 682-7276 Fax: (501) 682-7692  
[http://www.arkansas.gov/dfa/dfa\\_taxes.html](http://www.arkansas.gov/dfa/dfa_taxes.html)



# CORPORATION INCOME TAX

**E**very corporation organized or registered under the laws of this State, or having income from Arkansas sources as defined in Ark. Code Ann. § 26-51-101 et seq. (with an exception granted to corporations under Ark. Code Ann. § 26-51-303, exempt organizations that have notified DFA of its exempt status, and Ark. Code Ann. § 26-57-602, insurance companies which pay Arkansas Premium Tax) must file an income tax return.

All corporations that are eligible members of an affiliated group filing a Federal Consolidated Corporation Income Tax Return may elect to file an Arkansas Consolidated Income Tax Return. However, only corporations in the affiliated group that have gross income from sources within the State that is subject to Arkansas income tax are eligible to file consolidated income tax returns in Arkansas.

The Corporation Income Tax return (Form AR1100CT) is due on or before the 15th day of the third month following the close of a corporation's tax year. The return is filed with the Department of Finance and Administration's Corporation Income Tax Section. The mailing address is at the end of this tax section.

The Federal Extension (Form 7004) will be honored as a valid state extension. If you need to file a state extension and did not file the Federal Form, the Arkansas Extension Request (Form AR1055) may be used. Your AR1055 indicating whether it was approved or denied will be mailed to you.

A corporation must calculate its Arkansas income tax liability using the same income year for Arkansas income tax purposes as used for Federal income tax purposes (Ark. Code Ann. § 26-51-402). A corporation must calculate its Arkansas income tax liability using the same accounting method for Arkansas income tax purposes as used for federal income tax purposes (Ark. Code Ann. § 26-51-401).

Arkansas has not adopted the depreciation provisions contained in the Job Creation Workers Act of 2002 and the Jobs and Growth Tax Relief Reconciliation Act of 2003. Therefore, Arkansas income tax returns must be filed using depreciation and expensing of property provisions found in Sections 167, 168, 179 and 179A of the Internal Revenue Code of 1986, as in effect on January 1, 1999. Bonus depreciation is not allowed for Arkansas income tax purposes.

Any corporation having income from business activity which is taxable both within and without this state, other than activity as a public utility or the rendering of purely personal services by an individual, shall allocate and apportion his net income as provided in Ark. Code Ann. §26-51-701 through §26-51-723. A financial institution with business activity which is taxable both within and without this state shall allocate and apportion its net income in accordance with Ark. Code Ann. § 26-51-1401 through § 26-51-1405.

Every domestic and foreign corporation doing business with Arkansas shall pay a graduated income tax on its entire Arkansas net taxable income based on the following tax rate:

Taxable Income	Tax % Rate
On the first \$3,000 or any part thereof	1.0%
On the second \$3,000 or any part thereof	2.0%
On the next \$5,000 or any part thereof	3.0%
On the next \$14,000 or any part thereof	5.0%
On the next \$75,000 or any part thereof	6.0%
On income over \$100,000	6.5%

### **Corporation Estimated Tax Payments:**

Every corporation who can reasonably expect to owe an Arkansas income tax in excess of \$1,000 must make a declaration and timely pay the estimated tax in equal quarterly installments. Those corporations whose income from farming for the tax year can reasonably be expected to amount to at least two-thirds (2/3) of the total gross income from all sources for the tax year, may file such declaration and pay the estimated tax on or before the 15<sup>th</sup> day of the 2<sup>nd</sup> month after the close of the tax year or in lieu of filing any declaration, may file an income tax return and pay the tax on or before the 15<sup>th</sup> day of the 3<sup>rd</sup> month after the close of the tax year.

To avoid an underestimate penalty, a corporation required to make quarterly payments must remit an estimated amount equal to or greater than ninety percent (90%) of the actual tax liability for the current tax year, or one hundred percent (100%) of the corporation's prior tax year's tax liability. The quarterly payments are due as follows:

Payment #	Due date
1	15 <sup>th</sup> day of the 4 <sup>th</sup> month of tax year
2	15 <sup>th</sup> day of the 6 <sup>th</sup> month of tax year
3	15 <sup>th</sup> day of the 9 <sup>th</sup> month of tax year
4	15 <sup>th</sup> day of the 12 <sup>th</sup> month of tax year

A corporation which has an estimated quarterly State income tax liability equal to or greater than twenty thousand dollars (\$20,000) must pay its estimated quarterly State income tax liability by Electronic Funds Transfer (EFT). Please refer to page 11.

For additional information, contact the Corporation Income Tax Section at the address below or access its website:

Revenue Division Corporation Income Tax Section  
P. O. Box 919  
Little Rock, AR 72203

Phone: (501) 682-4775 Fax: (501) 682-7114

[http://www.arkansas.gov/dfa/income\\_tax/tax\\_corp\\_forms.html](http://www.arkansas.gov/dfa/income_tax/tax_corp_forms.html)

## MOTOR FUEL TAX

**A**ny company requesting a gasoline or diesel fuel distribution license in Arkansas must contact the Motor Fuel Tax Section to obtain the proper application and bond forms. No sale of gasoline or diesel fuel is permitted in Arkansas without the appropriate license. For additional information, see below (\*)

## MOTOR CARRIER FUEL TAX

**A**rkansas is a member of the *International Fuel Tax Association (IFTA)*. The International Fuel Tax Agreement (IFTA) is a fuel tax reciprocity agreement among the 48 continental states of the United States and the 10 Provinces of Canada providing for a payment of motor fuel taxes on the basis of consumption of motor fuels used in the propulsion of motor vehicles.

The advantage of IFTA to both the jurisdictions and the motor carriers is a motor carrier is only required to obtain a single fuel tax license and vehicle credentials from their base jurisdiction which allows them to travel into all IFTA jurisdictions without further fuel registration. A single tax return is filed with the base jurisdiction and this tax return contains detailed information about vehicle operations within each IFTA jurisdiction.

For additional information, contact the Motor Fuel Tax Section or the Motor Carrier Fuel Tax Section at the address below or access its website:

(\*)Revenue Division Motor Fuel Tax Section  
P. O. Box 1752

Little Rock, AR 72203-1752

Phone: (501) 682-4800 Fax: (501) 682-5599

[http://www.arkansas.gov/dfa/excise\\_tax\\_v2/mf\\_index.html](http://www.arkansas.gov/dfa/excise_tax_v2/mf_index.html)

## ELECTRONIC FUNDS TRANSFER

**A**rk. Code Ann. § 26-19-106 requires a corporation with an estimated quarterly income tax liability equal to or greater than \$20,000 to pay its estimated quarterly income tax due by the Electronic Funds Transfer (EFT) method. Also, a business with an estimated monthly excise tax or income tax withholding liability of \$20,000 or more must pay by EFT (Ark. Code Ann. § 26-19-105). In September or October of each year, the EFT requirements for the following year are set. The determination will be based on the business' average tax liability for its prior tax year.

For additional information on Electronic Funds Transfer, contact the following:

Corporate Income Tax Electronic Funds Transfer P. O. Box 919 Little Rock, AR 72203 Phone (501) 682-4775	Miscellaneous Tax Electronic Funds Transfer P. O. Box 896 Little Rock, AR 72203 Phone (501) 682-7187
Sales Tax Electronic Funds Transfer P. O. Box 3566 Little Rock, AR 72203-3566 Phone (501) 682-7105	Motor Fuel Tax Electronic Funds Transfer P. O. Box 1752 Little Rock, AR 72203-1752 Phone (501) 682-4813
Withholding Tax Electronic Funds Transfer P. O. Box 8055 Little Rock, AR 72203-8055 Phone (501) 682-7299	

# OTHER IMPORTANT STATE CONTACTS

<b><u>Name of Agency</u></b>	<b><u>Description</u></b>
Alcoholic Beverage Control Division 1515 W. Seventh, Suite 503 Little Rock, AR 72201 Phone: (501) 682-1105 <a href="http://www.arkansas.gov/dfa/abc_administration/abccadm_index.html">http://www.arkansas.gov/dfa/abc_administration/abccadm_index.html</a>	Mixed drink and beer permits are issued by Alcoholic Beverage Control
Secretary of State Capitol Building, Room 058 Victory Building, 1401 W Capitol Avenue, Suite 250 Little Rock, AR 72201-1094 Phone (501) 682-1010 <a href="http://www.sos.arkansas.gov">http://www.sos.arkansas.gov</a>	Corporations conducting business in Arkansas must file their corporate charter with the SOS. An annual franchise tax report is also filed with the Secretary of State.
Arkansas Workers Compensation Commission 324 Spring Street Little Rock, AR 72201 Phone: (501) 682-3930 <a href="http://www.awcc.state.ar.us/">http://www.awcc.state.ar.us/</a>	Provides facts about Worker's Compensation in Arkansas. Administers actions required or authorized by Arkansas workers' compensation law.
Arkansas Employment Security Department One Pershing Circle North Little Rock, AR 72114 Phone: (501) 682-3268 <a href="http://www.arkansas.gov/esd/">http://www.arkansas.gov/esd/</a>	Businesses with employees report wages and remit unemployment insurance to this department quarterly.  Federal and State law requires that new employees must be reported to the New Hire Reporting Center. Online filing is available.
Tobacco Control Board 101 East Capitol, Suite 204 Little Rock, AR 72201 Phone: (501) 682-9756 <a href="http://www.arkansas.gov/atcb/">http://www.arkansas.gov/atcb/</a>	The Tobacco Control Board issued specific retail, wholesale and manufacturer's permits plus cigarette vending machine permits and stamps.
Arkansas Department of Labor 10421 West Markham Little Rock, AR 72205 Phone: (501) 682-4500 <a href="http://www.ark.org/labor/">http://www.ark.org/labor/</a>	Provides list of required State and Federal employee notices as well as safety services, wage and hour services, and other services.
State of Arkansas Contractors Licensing Board 4100 Richards Road North Little Rock, AR 72117 Phone: (501) 372-4661 <a href="http://www.arkansas.gov/clb/">http://www.arkansas.gov/clb/</a>	Regulates the issuance of a license for contractors and regulates the Arkansas State Contractors Bond law.

# OTHER IMPORTANT CONTACTS

Name	
Internal Revenue Service Internal Revenue Service Center Memphis, TN 37501 Phone: (800) 829-1040 <a href="http://www.irs.gov">www.irs.gov</a>	
Department of Labor U.S. Occupational Safety and Health Administration (OSHA), Little Rock Area Office TCBY Building, Suite 450 425 West Capitol Avenue Little Rock, AR 72201 (501) 324-6291 (501) 324-5243 FAX <a href="http://www.dol.gov/">http://www.dol.gov/</a>	
Arkansas Small Business Development Center University of Arkansas at Little Rock 2801 S. University / Little Rock, AR 72204 Phone: (501) 324-9043 Fax: (501) 324-9049 <a href="http://asbdc.ualr.edu/">http://asbdc.ualr.edu/</a>	

*For additional information on Personal Property and Real Estate taxes, contact the tax assessor and collector for the county in which the property and real estate are located.*

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April 2005